

**ABSTRACT OF THE DISCLOSURE**

A method of encouraging the formation of conservation easements on real property is disclosed. The method comprises identifying a parcel of real property owned by a first party and suitable for securing a conservation easement wherein the first party is unable to utilize a maximum monetary value generated by the conservation easement; selling an interest in the identified parcel of real property to an intermediate party qualified to receive maximum tax deduction benefit for the conservation easement; processing the conservation easement on the parcel of real property with proper government authorities; and exchanging at least a portion of the monetary value in the real property with the conservation easement to the intermediate party for consideration less than the maximum monetary value.

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